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STATE OF DELAWARE  
**DEPARTMENT OF STATE**

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DIVISION OF PROFESSIONAL REGULATION

<b>PUBLIC MEETING MINUTES:</b>	<b>BOARD OF ACCOUNTANCY</b> <b>Wednesday, October 17, 2012 at 9:00 a.m.</b>
<b>PLACE:</b>	861 Silver Lake Boulevard, Dover, Delaware <b>Conference Room B</b> , second floor of the Cannon Building
<b>MINUTES APPROVED:</b>	October 17, 2012

**MEMBERS PRESENT**

Judith Scarborough, Professional Member, Secretary  
James Cohee, Professional Member  
Robert Mosch, Professional Member  
Robert Paretta, Educational Member  
Denise Stokes, Public Member

**ABSENT**

Michael Wollaston, Professional Member, President  
Gary Pippin, Public Member  
Jeffrey Premo, Professional Member

**DIVISION STAFF/DEPUTY ATTORNEY GENERAL**

Daniel Stevenson, Deputy Attorney General  
Shelly Ide, Administrative Specialist II  
Christine Mast, DPR Staff

**ALSO PRESENT**

Dana Rubenstein, Delaware Society of Certified Public Accountants

**CALL TO ORDER**

Ms. Scarborough called the meeting to order at 9:44am.

**REVIEW OF MINUTES**

A motion was made by Mr. Paretta, seconded by Ms. Stokes, to approve the minutes of the September 19, 2012, meeting. The motion carried unanimously.

### **RULE TO SHOW CAUSE HEARING**

The rule to show cause hearing began at 9:45 am with Mr. Stevenson introducing himself and welcoming Mr. Moore. The board members introduced themselves and Mr. Moore was sworn in at 9:46. Mr. Stevenson explained the process & questioned Mr. Moore about his knowledge/connections of the firm of Jones, Moore, & Associates. Mr. Moore responded that he was not a part of the firm & never has been. He gave explanation on his work history past & present. Mr. Moore expressed his concerns of his license being brought into this investigation without having ever been directly contacted by any investigator and just because his name matched one of the principals of the firm, it was assumed to be him. He expressed concern of what assurance could he have that this issue wouldn't affect his professional name or license (CA-0000795) in the future. Mr. Stevenson stated that Mr. Moore would be receiving a copy of the final board order on the matter & he could always present that to any future employers or persons who might question the issue. During deliberations, it was deemed that the Mr. Joseph Moore before the board is not the Joseph Moore in the current order. Mr. Mosch made a motion, seconded by Mr. Paretta, to vacate the order against Mr. Joseph Moore and to encourage the Department of Justice to expunge the existing order.

### **UNFINISHED BUSINESS**

#### **Re-Review of Applications**

A motion was made by Ms. Stokes, seconded by Mr. Mosch, to approve the Combined Application for CPA Certificate and Permit to Practice of Mani Bhasin. The motion carried unanimously.

#### **Continuing Education Audit Reviews**

A motion was made by Ms. Scarborough, seconded by Mr. Mosch, to approve the continuing education submissions from Joyce Kam & Sawako Reyes. The motion carried unanimously.

A motion was made by Ms. Scarborough, seconded by Mr. Mosch, that the continuing education submission from Junko Kaga is still deficient. She did not include the designated CPE Log; the courses from Deloitte contained no certificate or NASBA approval; and the "Gleim" course cannot qualify, as this would exceed her allowable 30% of self-study hours. Two courses were approved: JN Productions (4 hrs A&A) and CCH (4 hrs DE Specific Ethics). The motion carried unanimously.

A motion was made by Ms. Scarborough, seconded by Mr. Mosch, that the continuing education submission from Theresa Zaki is still deficient 14hrs. of live CPE credits. The motion carried unanimously.

A motion was made by Ms. Scarborough, seconded by Mr. Mosch, that the continuing education submission from Masamoto Takashima was rejected due to the CPEs not being submitted using the designated CPE Log, they did not illustrate the amounts of tax & accounting, no DE Specific Ethics were taken, & he was lacking verification of the CPEs. The motion carried unanimously.

### Updates on Annulments

Ms. Ide has been in contact with Mr. Shah. He has presented the requested evidence of a Passport stamp proving presence in the USA during the time of application submission. He has also requested an updated work experience affidavit from his supervisor. To date, that has not yet been received by the Division.

## **NEW BUSINESS**

### Review of Combined CPA Certificate and Permit Applications

A motion was made by Mr. Mosch, seconded by Mr. Cohee, to approve the applications of Meghan Hall, Matthew Sowa, Joanne Beach, Jessica Durnan, Jessica Galarza, Saaib Uppal, & Yeonjoo Kim. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. Cohee, to approve the application of Chadwick Carncross contingent upon receipt of the AICPA grade. The copy received did not have a score reported. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. Cohee, to table the application of Yosuke Sonoyama pending the receipt of an updated FACS Report and proof of exact dates of supervised work experience. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. Cohee, to table the application of Ali Almohammedali pending receipt of Undergraduate Degree details. The Board is requesting proof of a bachelors Degree consisting of 150 semester hours. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. Cohee, to table the application of Vanessa Zottig as she did not supply proof that she has completed the educational requirements of at least 150 semester hours of college education, including a Baccalaureate Degree or a higher degree. The motion carried unanimously.

### Review of CPA Permit Applications

A motion was made by Mr. Mosch, seconded by Mr. Cohee, to approve the application of Jun Hyun Kim. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. Cohee, to table the application of Masakazu Kato pending the receipt of an updated log signifying the details of each course and the continuing education certificates to support the log. The motion carried unanimously.

### Review of PA Permit Applications

A motion was made by Mr. Mosch, seconded by Mr. Cohee, to approve the application of Eduard Remeev. The motion carried unanimously.

### Ratification of CPA Certificate Applications

A motion was made by Mr. Mosch, seconded by Ms. Stokes, to ratify the approval of the CPA Certificate of Nobuko Yoden. The motion carried unanimously.

### Election of Officers

A vote taken by acclamation elected Ms. Scarborough to the position of President & Mr. Premo to Secretary.

### Hearing Officer Recommendation

A motion was made by Mr. Mosch, seconded by Mr. Paretta, to accept the Hearing Officer's recommendation of Yin Ju Yu with the addition of a letter of reprimand. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. Paretta, to accept the Hearing Officer's recommendation of Masamoto Takashima with the addition of a letter of reprimand. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. Paretta, to accept the Hearing Officer's recommendation of Akitoshi Mizoe with the addition of a letter of reprimand. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. Paretta, to accept the Hearing Officer's recommendation of Jungeun Park. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. Ms. Stokes, to accept the hearing officer's recommendation and to deny the request for additional exceptions submitted for Dimitry Skupchenko. The motion carried unanimously.

A motion was made by Mr. Mosch, seconded by Mr. Ms. Stokes, for the discipline of Mr. Skupchenko to include a letter of reprimand as a result of falsely attesting to completion of continuing education. The motion carried unanimously.

### Complaint Status

04-03-11	Open
04-04-11	Open
04-05-11	Open
04-06-11	Closed
04-01-12	Assigned to Hearing Officer
04-02-12	Open
04-03-12	Open
04-04-12	Open
04-05-12	Open
04-06-12	Closed
04-08-12	Open
04-09-12	Open
04-10-12	Open
04-11-12	Open
04-12-12	Open

### **OTHER BUSINESS BEFORE THE BOARD**

#### **Semester Hours vs. Cumulative Credits**

Ms. Ide stated that the administrative team is having difficulties understanding the transcripts from some higher education institutions when determining semester hours. Mr. Paretta advised that one should look for 'total hours' as this is typically the number of hours of class attendance.

### **CORRESPONDENCE**

#### **Legislative Memo from James Collins**

Mr. Stevenson advised the board of a memorandum from James Collins, Director requesting the Board to review its statute for any necessary updates and to submit any draft legislation, a letter of support, and contact information of any legislative committees by November 16, 2012.

### **PUBLIC COMMENT**

None

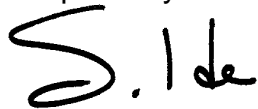
### **NEXT SCHEDULED MEETING**

The next meeting will be held November 21, 2012 at 9:00 am in Conference Room B, second floor of the Cannon Building, 861 Silver Lake Boulevard, Dover, Delaware.

### **ADJOURNMENT**

A motion was made by Mr. Cohee, seconded by Mr. Paretta, to adjourn the meeting. The motion carried unanimously. The meeting adjourned at 11:42am.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'S. Ide'.

Shelly Ide  
Administrative Specialist II